



# Leaders or Bosses – We'll Let You Decide

FALL SCASBO NOVEMBER 2013

# SCDE Budget Request

- Recurring Requests
  - EFA – Employer Contributions – maintain the BSC at \$2,101 - \$34,860,570
  - Instructional Materials - \$14,070,000 – EIA
  - Instructional Materials - \$35,960,469 – GF
  - National Board - \$3,000,000
  - Transportation - \$11,950,000
  - Virtual Education - \$1,188,000
  - School Leadership - \$129,000

# SCDE Budget Request Cont.

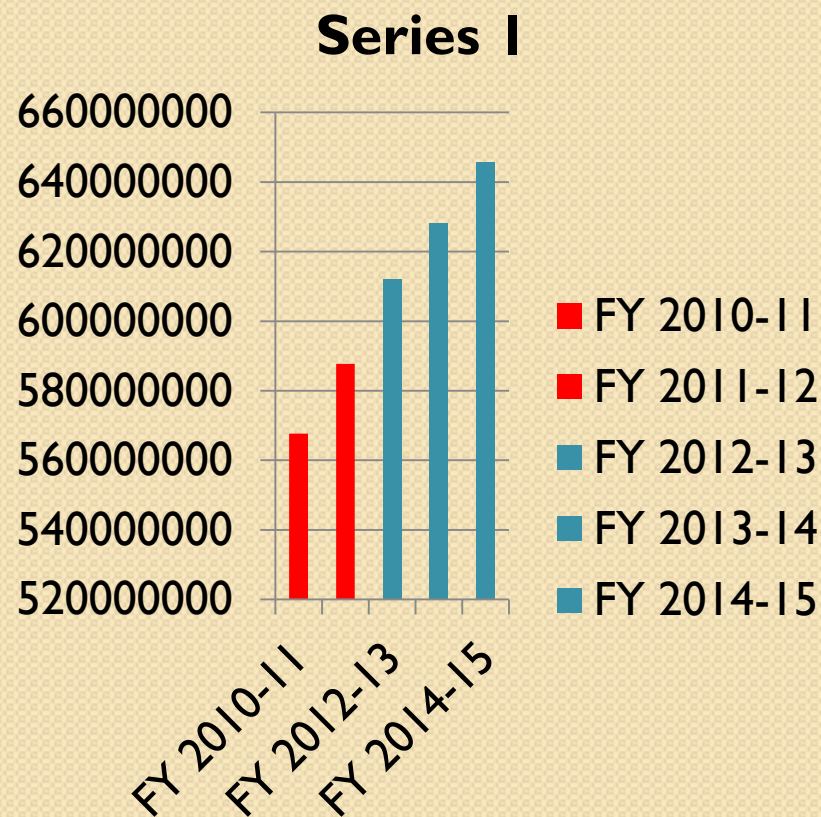
- Non-Recurring Requests
  - IDEA Contingency Reserve \$36,202,909
  - School Bus Purchases - \$34,000,000
  - School Internet Connectivity - \$5,000,000

# Key Statistics

- FY 2015 PROJECTED EFA BASE STUDENT COST: \$2,742
- FY 2015 REQUESTED BSC - \$2101
- FY 2015 PROJECTED EFA WEIGHTED PUPIL UNIT COUNT: 886,926
- FY 2015 PROJECTED EFA INFLATION FACTOR: (1.1) %
- FY 2015 PROJECTED SE AVERAGE TEACHER SALARY: \$48,892
- FY 2015 PROJECTED SC AVERAGE TEACHER SALARY: \$49,192
- FY 2015 PROJECTED MINIMUM SALARY SCHEDULE INCREASE: 0.00%
- FY 2014 APPROPRIATED EFA BASE STUDENT COST: \$2,101
- FY 2014 APROPRIATED EFA WEIGHTED PUPIL UNIT COUNT: 876,359
- FY 2014 PROJECTED EFA INFLATION FACTOR: 0.00%
- FY 2014 PROJECTED SE AVERAGE TEACHER SALARY: \$48,471
- FY 2014 PROJECTED SC AVERAGE TEACHER SALARY: \$48,771
- FY 2013 ACUTAL SC AVERAGE TEACHER SALARY: \$48,375
- FY 2014 PROJECTED MINIMUM SALARY SCHEDULE INCREASE: 0.00%

- FY 2010-11 \$567,644,720
- FY 2011-12 \$587,682,236
- FY 2012-13 \$612,207,653
- FY 2013-14 \$628,129,370
- FY 2014-15 \$645,615,842

- Actuals
- Estimates



# EIA Revenue Estimates

# Other BEA Estimates

- General Fund – As of October 30

# Grants Accounting Update

- Budget Amendments
  - Must be submitted to and approved by the program office
  - Adhere to budget amendment deadlines set by program offices
  - Include amendment number on form

# Grants Accounting Cont.

- Claims Submission
  - Centralized Email Account
  - One Claim Per Email
  - Please don't mail claims
  - Must be complete and correct
  - Adhere to Deadlines
  - Compare expenditures to budget
  - File at least Quarterly – no later than 30 days after end of the quarter



# Grants Accounting Cont.

- Claims Submission Cont.
  - Program Office Follow up
  - Claims filed no later than 30-45 days after end of the grant – unless otherwise noted
  - Claims for expenditures ending on June 30, 20xx – State of SC Requirement
  - Negative Claims must be accompanied by a check
  - Amended claims can be forwarded directly to Grants Accountant.

# Grants Accounting Cont.

- Claims requiring documentation submitted to program office prior to filing claim form
- Once approved, program office will sign-off and notify sub recipient of approval
- Claim form can then be submitted through claims email box

# New Field on Expenditure Form

PROJECT NO. ☐☐ ☐☐ ☐☐ ☐☐

COUNTY NO. ☐☐ SUB PROGRAM ☐☐

DISTRICT NO. ☐☐ CLAIM PERIOD BEGINS \_\_\_\_\_ CLAIM PERIOD ENDS \_\_\_\_\_

STATE (1) ☐ CLAIM NUMBER ☐☐ ☐ FINAL REPORT

FEDERAL (2) ☐

Name of Entity: \_\_\_\_\_

PROGRAM \_\_\_\_\_

Mail to: State Department of Education  
Office of Finance, Room 307  
1429 Senate Street  
Columbia, SC 29201

FUNCTIONS/CODES		OBJECT OF EXPENDITURES						
		SALARIES 100	EMPLOYEE BEN. 200	PURCHASED SER. 300	SUPP. & MAT. 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TRANSFERS 700
NAME	No.							(Indirect Cost)
INSTRUCTION	100							
INST.-BASIC (ADULT ED ONLY)	181							
INST.-SECONDARY (ADULT ED )	182							
ENGL LITERACY-ESL (ADULT ED)	183							
SUPPORT SERVICES	200							
PUPIL SERVICES	210							
INST. STAFF	220							
SUPERVISION OF SPEC. PROG.	223							
PUPIL TRANS (FED MANDATED)	251							
SCHOOL BUILDING	253							
OPER. & MAIN.	254							
FOOD SERVICES	256							
PUPIL TRANS-FIELD TRIPS	271							
COM. SERVICES	300							
PAYMENT TO CHARTER SCHOOL	416							
TRANSFERS	430							
TOTALS								

CERTIFICATION: I hereby certify that the expenditures shown above have been incurred and paid in accordance with rules and regulations set forth in this program, that payment for this claim is not being duplicated or reimbursed from any other source, and that invoices and other pertinent records required to substantiate this claim are on file and available for audit.

SDE USE ONLY

PROG EDIT ☐☐ SUB PROGRAM ☐☐ CLAIM ☐☐ MM ☐☐ DD ☐☐ YY ☐☐ ACTION ☐☐

SUPERINTENDENT'S SIGNATURE OR DESIGNEE \_\_\_\_\_

DATE \_\_\_\_\_

PERSON COMPLETING FORM \_\_\_\_\_

( )  
TELEPHONE \_\_\_\_\_

E-MAIL ADDRESS FOR PERSON COMPLETING FORM \_\_\_\_\_

Program Office Approval  
(if applicable)

DATE APPROVED \_\_\_\_\_

FIN-GA002, 11/1/2003

# Grants Accounting Cont.

- Future for Grants Accounting
  - Implementation of Web based System – projected for July 1, 2014
  - Initial allocations/budgets/expenditure claims all entered into system
  - Sub recipient/program offices/grants accounting all see the same information
  - Alleviate confusion
  - Workflow for approvals at sub recipient level – Spring 2014
  - Volunteers for testing – Spring 2014

# Grants Accounting Cont.

- Melody Fogle – Grants Accountant – Title I retiring December 1, 2013
- Please:
  - Comply with Deadlines
  - Check your work before submitting
  - Compare expenditure reports to budgets
  - Notify us if it has been 3-4 weeks after you submitted a claim and you have not received payment
- Rely on Newsletter for Important information and dates

# Top 10 Reasons I Missed the August 15 Deadline

- Wait? There was a deadline?
- August 15 is the beginning of school.
- You mean I'm supposed to follow up with you if I don't receive a payment. I guess I need to reconcile more often.
- We don't know what our expenses are going to be
- Corrections were needed

# Top 10 Reasons Cont.

- But my grant ends on September 30! I don't understand.
- We didn't realize we hadn't claimed anything!
- We were hoping the SCDE was going to do us a favor and grant an extension!
- We have Fridays off in the summer
- And the Number 1 reason I wasn't able to file my claims on time....

There  
was  
a  
flood!





# Audit Services Update

- Audits
  - December 2 w/ In\$ite file/GL
  - Noncompliant letters issues shortly after deadline date
  - Sanctions include possible holding of federal funds
  - New Excel templates must be used for new upload – contact [auditingervices@ed.sc.gov](mailto:auditingervices@ed.sc.gov) before adding accounts

# Audits Cont.

- Due to Schedules – If no payment is due do not list on the schedule
- Summary Schedule of Prior Audit Findings – if none list none.
- Corrective Action Plan Required

# Other Audit Issues

- Indirect Cost Rates
  - Mailed to districts last week. Journal entries will be required to account for differences in rates from beginning of year until now.
- PAR's/Certifications
  - Required for employees whose salaries who are paid in full or in part to a federal cost objective
  - Example can be found at <http://ed.sc.gov/agency/as/>

# Instructional Materials/EFA-EIA Audit Section

- Digital Instructional Materials
  - Lottery Funding - \$4 million
  - Allocation based on prior year ADM
  - January 15th to place orders
  - New Listing of Materials
  - Money Not Encumbered by Jan 15<sup>th</sup>
  - Infrastructure
- EIA Carryover

# Financial Services – New Name – Same Great Service

- Reading Camp Funding
- IStation – former Formative Assessment Allocation
- 45-day deadlines
  - November 1
  - November 22 - final
- National Board Renewals/New
- In\$ite data
- New E-mail box – [financesvcs@ed.sc.gov](mailto:financesvcs@ed.sc.gov)

# Financial Services

- PCS Issues
  - Do NOT send SSNs in E-mail
  - Job titles/descriptions **requested** for position codes: 02, 03, 06, 07, 08, 12, 29, 43, 86, and 99
  - If staff terminate during the year, adjust: salary, days employed and termination date
  - PCS does not accept partial days of employment
  - Please read notes on PCS homepage and newsletter for updates

# QUESTIONS???



Management is efficiency in climbing the ladder of success. Leadership determines whether the ladder is leaning against the right wall!